

Exemption from payment of the Employer's Share of Social Security Contributions as an employer of a Carer

Overview

An elderly person or a disabled person who employs a carer (employee) has the option to be exempted from paying his/her share of Social Security Contributions as the employer of a carer. Nevertheless, as an employer one still needs to pay the employee's (carer's) Social Security Contributions.

What you'll get

An Exemption Certificate will be issued by the Department of Social Security exempting the applicant from paying his share of Social Security Contributions as the employer of a carer.

An Exemption Certificate is valid for 12 months and must be renewed annually or upon a change in the carer (employee) employment circumstances (e.g. change of carer).

The applicant (employer) is obliged to pay Class I Social Security Contributions on behalf of the carer (employee) to the Commissioner for Revenue every month through the FS-5 system. However, by attaching a copy of the Exemption Certificate issued by the Department of Social Security, the applicant (employer) may omit his share of Social Security Contributions from the FS-5 payments.

Eligibility

General eligibility criteria:

- The carer (employee) must be insured under the Maltese Social Security as per Social Security Act (Cap. 318.) and therefore have a Social Security registration number ([online application](#))
- The applicant (employer) must register the employment of the carer with Jobsplus and Commissioner for Revenue, thereby be in possession of a PE Number (the number issued through Commissioner for Revenue when registering as an employer)
- The carer (employee) must have a Jobsplus working permit

How to apply

Fill in and submit the application [online](#).